



Trustees' Financial Summary

FY2015-16

Submit ID: 1234-01581445

21 Hill County

1234 North Star HS

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Kathy Preeshl **Phone #:** (406) 355-4481

(Signature)

(Date)

Chair, Board of Trustees: Terry Hybner

(Signature)

(Date)

County Superintendant Diane McLean

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Vo Ed Business	STATE	1	
002	Vo Ed FCS	STATE	2	
003	Miscellaneous - Local	LOCAL	unknown	
004	VO ED SHOP	STATE	4	
005	Jobs for Montana Graduates	STATE	5	State
006	Miscellaneous Direct Federal Grant	FEDERAL	362868031	unknown
007	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
008	Miscellaneous State Grant	STATE		State
365	Indian Ed	STATE	365	
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	021 1234 8115	84.048A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	135,857.06	39,541.82	90,315.53	
02	Taxes Receivable - Real and Personal (120-149)	7,329.93	1,832.69	330.80	
03	Taxes Receivable - Protested (150-159)	180.44	45.14	8.14	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	143,367.43	41,419.65	90,654.47	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	7,510.37	1,877.83	338.94	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	135,857.06	39,541.82	90,315.53	
52	TOTAL FUND BALANCE/EQUITY	135,857.06	39,541.82	90,315.53	
53	TOTAL LIABILITIES AND FUND BALANCE	143,367.43	41,419.65	90,654.47	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		37,485.66	34,304.90	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		37,485.66	34,304.90	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		37,485.66	34,304.90	
52	TOTAL FUND BALANCE/EQUITY		37,485.66	34,304.90	
53	TOTAL LIABILITIES AND FUND BALANCE		37,485.66	34,304.90	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,503.80		2,983.86	1,261.21
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,565.29			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,069.09		2,983.86	1,261.21
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,565.29			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,503.80		2,983.86	1,261.21
52	TOTAL FUND BALANCE/EQUITY	8,503.80		2,983.86	1,261.21
53	TOTAL LIABILITIES AND FUND BALANCE	10,069.09		2,983.86	1,261.21

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	210,289.65	36,367.16		
02	Taxes Receivable - Real and Personal (120-149)	395.37			
03	Taxes Receivable - Protested (150-159)	9.74			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	210,694.76	36,367.16		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	405.11			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	210,289.65	36,367.16		
52	TOTAL FUND BALANCE/EQUITY	210,289.65	36,367.16		
53	TOTAL LIABILITIES AND FUND BALANCE	210,694.76	36,367.16		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		148,792.91		
02	Taxes Receivable - Real and Personal (120-149)		501.92		
03	Taxes Receivable - Protested (150-159)		12.26		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		149,307.09		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		514.18		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		148,792.91		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		148,792.91		
53	TOTAL LIABILITIES AND FUND BALANCE		149,307.09		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,361.24			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	21,361.24			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)	21,361.24			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	21,361.24			
53	TOTAL LIABILITIES AND FUND BALANCE	21,361.24			

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			85,217.61	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			85,217.61	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			85,217.61	
52	TOTAL FUND BALANCE/EQUITY			85,217.61	
53	TOTAL LIABILITIES AND FUND BALANCE			85,217.61	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	436,143.18	438,244.43
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9,161.99	0.00
1190	Penalties and Interest on Taxes	628.29	630.46
1510	Interest Earnings	217.60	278.12
3110	Direct State Aid	305,709.33	314,293.52
3111	Quality Educator	25,698.82	25,476.79
3112	At Risk Student	1,847.87	1,755.20
3113	Indian Education For All	1,203.60	1,231.92
3114	American Indian Achievement Gap	800.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	8,982.75	8,316.00
3116	Data For Achievement	885.00	1,180.00
3118	Natural Resource Development	2,178.53	3,528.45
3120	State Guaranteed Tax Base Aid	11,680.62	11,719.50
3444	State School Block Grant	118,809.15	118,809.15
3446	SB96 Block Grant Reimbursement	7,745.31	0.00
3460	Montana Oil and Gas Tax	3,684.67	1,640.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		935,376.71	927,719.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	195,895.08	231,587.72
			2XX Personal Services - Employee Benefits	52,486.57	44,926.16
			5XX Other Purchased Services	26.25	0.00
			6XX Supplies and Materials	40,608.93	32,581.72
			810 Dues and Fees	1,993.56	841.20
	222X Educational Media Services				
			1XX Personal Services - Salaries	21,850.00	22,718.20
			2XX Personal Services - Employee Benefits	85.61	114.21
			3XX Purchased Professional and Technical Services	1,204.00	0.00
			6XX Supplies and Materials	1,632.73	1,687.05
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	23,685.58	24,940.00
			2XX Personal Services - Employee Benefits	3,162.70	2,286.13
			3XX Purchased Professional and Technical Services	29,179.55	20,105.75
			5XX Other Purchased Services	12,777.23	13,583.20
			6XX Supplies and Materials	2,730.70	3,512.75

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			7XX Property and Equipment Acquisition	0.00	1,500.00
			810 Dues and Fees	4,631.03	8,381.44
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	43,546.96	46,739.61
			2XX Personal Services - Employee Benefits	3,753.23	4,957.55
		25XX Support Services - Business			
			1XX Personal Services - Salaries	13,901.30	15,468.10
			2XX Personal Services - Employee Benefits	1,864.82	1,929.73
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	50,349.02	55,524.63
			2XX Personal Services - Employee Benefits	13,340.81	14,051.48
			3XX Purchased Professional and Technical Services	1,818.25	702.50
			4XX Purchased Property Services	113,419.82	102,958.09
			5XX Other Purchased Services	8,335.50	8,529.50
			6XX Supplies and Materials	13,003.57	6,317.65
			7XX Property and Equipment Acquisition	0.00	42,787.50
			810 Dues and Fees	128.00	35.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	10,140.91	11,003.28
			2XX Personal Services - Employee Benefits	41.55	57.00
			6XX Supplies and Materials	1,764.60	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	988.10	914.76
	316 Data For Achievement				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	880.65
		25XX Support Services - Business			
			1XX Personal Services - Salaries	885.00	299.35
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	85,618.04	59,700.90
			2XX Personal Services - Employee Benefits	349.13	304.73
			3XX Purchased Professional and Technical Services	6.00	0.00
			4XX Purchased Property Services	0.00	17.90
			6XX Supplies and Materials	5,207.75	6,708.98
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	14,900.61	13,135.64
			2XX Personal Services - Employee Benefits	595.76	745.53
			5XX Other Purchased Services	2,331.54	4,561.17
			6XX Supplies and Materials	423.00	411.51



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	0.00	110.60
		34XX Extracurricular - Activities			
		1XX Personal Services - Salaries		15,446.46	16,401.88
		2XX Personal Services - Employee Benefits		66.10	75.05
		6XX Supplies and Materials		475.23	1,001.50
		810 Dues and Fees		1,363.00	1,265.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
		5XX Other Purchased Services		3,300.38	1,829.96
		6XX Supplies and Materials		285.74	168.30
		7XX Property and Equipment Acquisition		0.00	4,400.00
		35XX Extracurricular - Athletics			
		1XX Personal Services - Salaries		41,210.55	42,471.18
		2XX Personal Services - Employee Benefits		166.80	228.44
		5XX Other Purchased Services		835.71	191.43
		6XX Supplies and Materials		13,566.50	2,114.20
		810 Dues and Fees		240.00	2,920.00
	910 Food Services				
		31XX Food Services			
		1XX Personal Services - Salaries		30,105.99	31,025.13
		2XX Personal Services - Employee Benefits		12,286.50	14,590.57
		4XX Purchased Property Services		194.00	361.09
		5XX Other Purchased Services		578.61	0.00
		6XX Supplies and Materials		14,774.33	35.73
		810 Dues and Fees		120.50	334.25
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
		1XX Personal Services - Salaries		2,094.80	2,169.27
		2XX Personal Services - Employee Benefits		13.17	76.30
		3XX Purchased Professional and Technical Services		0.00	368.40
		4XX Purchased Property Services		1,006.88	0.00
		6XX Supplies and Materials		425.97	292.89
		810 Dues and Fees		200.00	200.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
		910 Operating Transfers to Other Funds		0.00	600.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		4,500.00	0.00
365 Indian Ed					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
		6XX Supplies and Materials		0.00	50.75



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>921,920.01</u>	<u>930,790.19</u>
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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					138,927.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					927,719.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					930,790.19	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					135,857.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	115,675.07	109,719.70
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,192.68	0.00
	1190 Penalties and Interest on Taxes	161.39	160.20
	1510 Interest Earnings	33.93	58.95
	2220 County On-Schedule Trans Reimb	18,393.01	18,647.94
	3210 State On-Schedule Trans Reimb	18,393.03	18,647.94
	3444 State School Block Grant	11,405.98	11,405.98
	3446 SB96 Block Grant Reimbursement	1,926.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>168,181.14</u>	<u>158,640.71</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		16,623.28	17,448.19
		2XX Personal Services - Employee Benefits		3,745.71	1,443.27
	25XX Support Services - Business				
		1XX Personal Services - Salaries		9,023.04	9,623.52
		2XX Personal Services - Employee Benefits		2,351.69	1,350.58
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		20,489.36	20,692.42
		2XX Personal Services - Employee Benefits		6,992.90	4,968.12
		3XX Purchased Professional and Technical Services		2,884.29	2,691.24
		4XX Purchased Property Services		0.00	7,127.55
		5XX Other Purchased Services		62,212.41	52,260.63
		6XX Supplies and Materials		8,413.99	7,523.49
		7XX Property and Equipment Acquisition		0.00	1,000.00
		810 Dues and Fees		773.00	0.00
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		8,874.42	0.00
	999 Undistributed				
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920 Resources Transferred to Other School Districts or Cooperatives		<u>23,000.00</u>	<u>25,000.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>165,384.09</u>	<u>151,129.01</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					32,030.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					158,640.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					151,129.01	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,541.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	19,780.33	19,756.03
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	560.43	0.00
	1190 Penalties and Interest on Taxes	27.83	28.11
	1510 Interest Earnings	87.51	187.81
	3445 State Combined Fund School Block Grant	18,271.43	18,271.43
	3447 SB96 Combined Block Grant Reimbursement	1,206.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,934.25	38,243.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	10,000.00	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,000.00	10,000.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	62,072.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,243.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	90,315.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	43.24	48.95
	2240 County Retirement Distribution	79,806.25	91,876.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		79,849.49	91,925.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	170	Distance Learning				
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	0.00	2,851.35
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	30,669.11	43,703.81
		222X	Educational Media Services			
			2XX	Personal Services - Employee Benefits	2,919.86	3,205.65
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	3,759.13	6,437.73
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	6,525.12	7,085.28
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	2,054.57	3,671.38
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	7,722.76	8,401.34
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	255.27	0.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	3,315.64	1,796.40
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	13,007.81	0.00
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	1,489.62	1,382.46
		34XX	Extracurricular - Activities			
			2XX	Personal Services - Employee Benefits	2,526.39	2,510.77
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	5,038.97	5,438.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	4,477.98	4,630.43	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			2XX Personal Services - Employee Benefits	499.01	439.16	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				84,261.24	91,553.76	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					37,113.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					91,925.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					91,553.76	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,485.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
001	Vo Ed Business	
	3900 State Career & Technical Ed Entitlement	3,106.00
002	Vo Ed FCS	
	3900 State Career & Technical Ed Entitlement	2,626.00
004	VO ED SHOP	
	3900 State Career & Technical Ed Entitlement	1,434.00
005	Jobs for Montana Graduates	
	3290 State - Other State Grants	3,000.00
006	Miscellaneous Direct Federal Grant	
	4100 Federal Miscellaneous Grants - Direct from Feds	11,499.00
451	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,716.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24,381.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
001	Vo Ed Business				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		3,078.38
			001 Subtotal		3,078.38
002	Vo Ed FCS				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		4,019.40
			002 Subtotal		4,019.40
004	VO ED SHOP				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		68.22
			004 Subtotal		68.22
005	Jobs for Montana Graduates				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		1,859.80
			810 Dues and Fees		190.00
			005 Subtotal		2,049.80



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
006	Miscellaneous Direct Federal Grant				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		11,499.01
			006 Subtotal		11,499.01
451	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		600.00
			6XX Supplies and Materials		2,116.00
			451 Subtotal		2,716.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					23,430.81

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	33,354.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,381.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,430.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,304.90	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Vo Ed Business	3,106.00	3,078.38	27.62
002 Vo Ed FCS	2,626.00	4,019.40	-1,393.40
004 VO ED SHOP	1,434.00	68.22	1,365.78
005 Jobs for Montana Graduates	3,000.00	2,049.80	950.20
006 Miscellaneous Direct Federal Grant	11,499.00	11,499.01	-0.01
451 Vo Ed Carl Perkins Basic Grant	2,716.00	2,716.00	0.00
Total	24,381.00	23,430.81	950.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	2,100.00	1,950.00
	1510 Interest Earnings	14.10	21.13
	3260 State Driver's Education Reimbursement	1,174.97	1,749.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,289.07	3,721.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	1,728.00	1,552.50
			2XX Personal Services - Employee Benefits	9.23	8.75
			4XX Purchased Property Services	352.85	0.00
			5XX Other Purchased Services	67.00	0.00
			6XX Supplies and Materials	324.90	563.40
			810 Dues and Fees	345.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,826.98	2,124.65

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					6,907.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,721.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,124.65 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,503.80 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	13.77	9.32
	1910 Rentals	8,120.00	12,000.00
	6100 Material Prior Period Revenue Adjustments	880.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,013.77	12,009.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	890 Other Community Services				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	2,400.00	0.00
			4XX Purchased Property Services	4,221.11	0.00
			5XX Other Purchased Services	1,500.00	0.00
			6XX Supplies and Materials	419.47	0.00
			8XX Other Expenditures	810.00	0.00
	8XX Community Services Programs				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	11,400.17
			5XX Other Purchased Services	0.00	1,900.00
			6XX Supplies and Materials	0.00	1,900.00
			7XX Property and Equipment Acquisition	0.00	500.00
		33XX Community Services			
			3XX Purchased Professional and Technical Services	0.00	2,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,350.58	18,100.17

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					9,074.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,009.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,100.17 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,983.86 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.09	67.19
	5300 Operating Transfers from Other Funds	0.00	600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1.09</u>	<u>667.19</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance	594.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	667.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,261.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	23,874.98	23,671.27
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	508.81	0.00
	1190 Penalties and Interest on Taxes	33.22	34.03
	1510 Interest Earnings	304.06	389.52
	1900 Other Revenue from Local Sources	925.00	1,050.00
	3281 State Technology Aid	688.07	681.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26,334.14</u>	<u>25,826.07</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	4,954.35	1,517.90	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,954.35	1,517.90	

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					185,981.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25,826.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,517.90 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					210,289.65 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	64.41	84.60
	1900 Other Revenue from Local Sources	2,786.72	35.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,851.13	119.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	1,131.04	0.00	
		23XX	Support Services - General Administration			
			7XX Property and Equipment Acquisition	0.00	2,247.50	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,131.04	2,247.50	

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					38,495.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					119.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,247.50 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					36,367.16 (5)



Trustees' Financial Summary

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1234 North Star HS

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	29,930.25	29,778.65
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	639.22	0.00
	1190 Penalties and Interest on Taxes	41.70	42.58
	1510 Interest Earnings	189.78	287.25
	5200 Sale or Compensation for Loss of Assets	23,314.88	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>54,115.83</u>	<u>30,108.48</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	5,648.00	0.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	41,681.66	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>47,329.66</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	118,684.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,108.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	148,792.91	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

72 - Miscellaneous Enterprise Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 72

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	22.96	36.23
	1800 Revenue from Community Services Activities	11,047.00	8,945.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,069.96	8,981.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 72

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
		1XX	Personal Services - Salaries	4,230.40	3,535.77
		2XX	Personal Services - Employee Benefits	280.68	248.01
		4XX	Purchased Property Services	1,991.56	885.43
		6XX	Supplies and Materials	0.00	220.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,502.64	4,890.18

Schedule Of Changes Worksheet Fund Code 72

Beginning Fund Balance	17,270.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,981.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,890.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,361.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	156,731.84	186,746.51
	1900 Other Revenue from Local Sources	0.16	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>156,732.00</u>	<u>186,746.51</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	162,481.01	169,846.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>162,481.01</u>	<u>169,846.01</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	68,317.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	186,746.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	169,846.01	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	85,217.61	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	10,140.91	11,003.28
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	185,757.00	216,236.04
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	1,050.97	511.05
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	59,935.61	50,135.98
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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1234 North Star HS

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,316.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,316.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,772.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,975.04
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	11,975.04
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	11,003.28	0.00	0.00	0.00	0.00
280	1XXX	2XX	57.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	914.76	0.00	0.00	0.00	0.00
Totals			11,975.04	0.00	0.00	0.00	0.00

11,975.04

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Business	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	21,500.00	0.00	0.00	0.00	21,500.00
Buildings	64,038.96	0.00	0.00	0.00	64,038.96
Totals at Historical Cost	85,538.96	0.00	0.00	0.00	85,538.96
Depreciation					
Improvement Accum	10,541.67	0.00	958.33	0.00	11,500.00
Building Accum	57,450.80	0.20	988.20	0.00	58,439.20
Total Accumulated Depreciation	67,992.47	0.20	1,946.53	0.00	69,939.20
Business-type Activities, Capital Assets, Net of Accumulated Depreciation	17,546.49	-0.20	-1,946.53	0.00	15,599.76
Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	145,285.00	0.00	0.00	0.00	145,285.00
Buildings	2,631,662.89	0.00	42,787.50	0.00	2,674,450.39
Machinery and Equipment	417,398.34	0.00	9,647.50	0.00	427,045.84
Totals at Historical Cost	3,194,346.23	0.00	52,435.00	0.00	3,246,781.23
Depreciation					
Improvement Accum	33,407.97	0.00	1,409.80	0.00	34,817.77
Building Accum	1,393,058.57	0.00	70,884.45	0.00	1,463,943.02
Machinery and Equipment Accum	316,470.29	0.00	25,795.11	0.00	342,265.40
Total Accumulated Depreciation	1,742,936.83	0.00	98,089.36	0.00	1,841,026.19
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,451,409.40	0.00	-45,654.36	0.00	1,405,755.04

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	3,207.96	0.00	0.00
General Administration (23XX)	2,128.28	0.00	0.00
Operations and Maintenance (26XX)	39,073.23	0.00	0.00
Transportation (27XX)	18,555.40	0.00	0.00



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Food Service (31XX)	250.00	0.00	0.00
Enterprise Operations (32XX)	1,946.53	0.00	0.00
Unallocated	34,874.49	0.00	0.00
Total Depreciation for FY2016	100,035.89	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	8,550.92	1,946.05	0.00	0.00	10,496.97	0.00	10,496.97
Other Post Employment Benefits	24,658.50	7,270.00	0.00	0.00	31,928.50	0.00	31,928.50
Total Governmental Activity							
Non-bond Long-Term Liabilities	33,209.42	9,216.05	0.00	0.00	42,425.47	0.00	42,425.47

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	153,473.59	37,102.31	0.00	190,575.90
Net Pension - TRS	455,130.92	17,785.63	0.00	472,916.55